

REPORT HIGHLIGHTS



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Four of Thirty Selected Dental Providers Did Not Comply With Terms and Conditions and Federal Requirements for Expending Provider Relief Fund Payments

Why OIG Did This Audit

- Congress appropriated \$178 billion to [HHS](#) to provide funds to eligible providers for health care-related expenses or lost revenues attributable to COVID-19 under the Provider Relief Fund (PRF) program. HHS was responsible for initial PRF program oversight and policy decisions, and [HRSA](#) administered the PRF program.
- Providers receiving PRF payments were to ensure that the payments were: (1) used to prevent, prepare for, or respond to COVID-19; (2) used for health care-related expenses or lost revenues attributable to COVID-19; (3) not used to cover expenses or losses reimbursed by other funding sources; and (4) not used to pay salaries in excess of a certain threshold or to pay for certain prohibited activities.
- This audit is part of a series reviewing PRF payments to various provider types. Specifically, this audit assessed whether 30 selected dental providers expended taxpayer funds in accordance with Federal and program requirements.

What OIG Found

- Of the 30 selected dental providers we reviewed, 4 dental providers inaccurately calculated and reported \$3.4 million of lost revenues. These four dental providers received a total of \$14.8 million in PRF payments. The remaining dental providers used PRF payments for allowable expenses and accurately calculated lost revenues.
- These deficiencies occurred because although dental providers attested to the PRF terms and conditions and HRSA provided continuously updated guidance to PRF recipients, some dental providers misinterpreted HRSA's guidance on calculating patient care lost revenues and used incorrect revenue amounts in their lost revenue calculations.

What OIG Recommends

We recommend that HRSA require the selected dental providers to return to the Federal Government any PRF payments used to offset inaccurately calculated lost revenue amounts or properly account for these lost revenues. HRSA concurred with our recommendation.